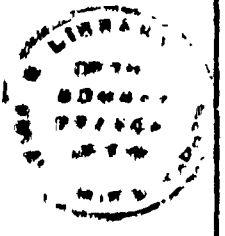
Report on the Administration of the Salt Department of the Bombay Presidency (excluding Sind and Aden)

For the Year 1923-24

(With Appendices)



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No. 46-9.

From

G. L. MACGREGOR, Esquire, B.A., I.C.S.,
Collector of Salt Revenue, Bombay;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Poona, 2nd August 1924.

Sir,

I have the honour to submit the Annual Report of the Salt Department for the year 1923-24.

Personnel of the Department.

2. The Honourable Mr. W. C. Shepherd, I.C.S., was in charge of the Department as Commissioner of Salt Revenue up to 29th February 1924. The following day the Commissionership ceased to exist and I took over the charge as Collector of Salt Revenue—an appointment that had been in abeyance and its duties distributed between three Deputy Commissioners for nearly seven years.

The Deputy Commissionership of the Northern Division, while the Salt and Excise Departments were one combined Department, was held for varying periods by Messrs. J. A. Pope, I.C.S., G. L. Steele, H. T. Sorley, I.C.S., D. S. Proctor, and J. F. B. Hartshorne, I.C.S.

Mr. S. D. Smith continued to be in charge of the Central Division up to 29th February 1924.

The Southern Division was in the charge of Mr. R. L. Sinclair up to 4th December 1923, and thereafter of Mr. G. L. Steele up to 29th February 1924.

The Supervising Staff.

3. Till 29th February 1924, the supervising gazetted staff consisted of ten Superintendents of Salt and Excise including the Superintendent of Lights and from 1st March 1924, seven Superintendents of Salt Revenue including the Chief Account Officer of Customs, Salt and Opium, and the Superintendent of Lights.

Changes in the Department.

4. The following were the more important changes made in the establishment during the year:—

I. The outstanding change was the entire separation with effect from 1st March 1924 of the Salt Department from the Excise Department which had been amalgamated since 17th September 1917. (Government Resolution No. 5048 of 26th September 1923).

II. The abolition of the control of the Commissioner of Customs, Salt and Excise over the Salt Department and the delegation to the Collector of Salt Revenue of powers exercisable by the Commissioner under the Bombay Salt Act, II of 1890. (Government Notification No. 99/24 of 18th February 1924).

III. The revision of the pay of Superintendents of Salt Revenue on a time scale basis with effect from 1st March 1924. (Government Resolution No. 43-C of 19th May 1924).

Minor changes were the following:—

IV. The establishment of a departmental dispensary at Bhandup in charge of a Sub-Assistant Surgeon. (Government Resolution No. 7916 of 13th October 1923).

V. The entertainment of an additional clerk on Rs. 60—4—100—3—160 in the office of the Superintendent of Lights. (Government Resolution No. 103/24 of 8th February 1924).

Summary of Constitution and Operation of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1922-23 being given for comparison. Comparison so far as the strength of the establishment is concerned is, however, vitiated by the fact that prior to 1st March 1924 the Department was staffed by officers and men performing combined Salt and Excise duties whereas from 1st March 1924 it consisted of purely salt officers and men who have been shown in column 3 of the subjoined table. :—

	1922-23.	1923-24.	Increase.	Decrease.
1. Number of Supervising officers ...	13	7	.....	6
2. ,, Subordinate establishment.	7,101	5,177	.....	1,924
3. ,, Talukas	30	31	1*	... .
4. ,, Salt-works	421	421	.....	.....
5. ,, Maunds of salt excised and imported by sea and land on payment of duty.	1,17,70,779	93,25,373	.....	24,45,406
6. ,, Maunds of salt delivered free and at nominal rate of duty.	7,00,066	6,85,404	.....	14,662
7. ,, Maunds of salt excised, imported or delivered free or at nominal rate.	1,24,70,845	1,00,10,777	.....	24,60,068
8. Total revenue ... ... Rs.	1,46,10,523	2,16,40,558	70,30,035	.....
9. Number of offences enquired into ...	100	134	34	.....

* Due to the revival of Bankot Taluka from 1st March 1924.

Financial Results.

6. The financial results of the last year's administration compared with those of the previous years are exhibited below :—

Year.	Gross receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1919-20	1,63,92,321	29,09,245	1,19,875	30,29,120	1,33,63,201	18 7 8
1920-21	2,05,63,128	33,29,003	1,29,847	34,58,850	1,71,04,278	16 13 2
1921-22	1,18,96,512	35,60,790	4,29,466	39,90,256	79,06,262	33 8 8
1922-23	1,46,10,523	34,41,254*	30,43,037	64,84,291*	81,26,232*	44 6 1*
1923-24	2,16,40,558	32,71,156	2,08,777	34,79,933	1,81,60,625	16 1 3

* The figures differ from that given in the report for 1922-23 owing to certain subsequent adjustments.

The percentage charges on gross receipts have again come to their normal figure which had been exceeded during the two previous years. The decrease is due to (*a*) larger receipts under the head "Excise duty on Salt" owing to the rate of duty on salt having been doubled and (*b*) decrease of the refund of duty and cost price of salt deposited by traders. The departmental expenditure mentioned in column 3 of the above statement also shows a decrease on account of the arresting of capital expenditure on the Kharaghoda salt-works.

Salt; General Sources of Supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified as follows :—

(1) Baragra or Rann Salt made from brine wells on the edge of the Lesser Rann of Cutch in the salt works at Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. The factories at Dharasna and Chharwada on the south of the Gujarat Coast near Bulsar are both Government property and worked departmentally. The other salt works, with three exceptions, are grouped within a radius of 30 miles of Bombay city. Those which are Government property are leased to private individuals for working; the others are owned as well as worked privately.

(3) Imported salt, mostly from sea salt works in Goa territory. Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar", *i.e.*, to the States of Travancore and Cochin; and free of all duty to the States of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjuwada on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea before passing the Preventive Station.

Baragra Salt.

Produce.

8. The produce and sales of Baragra salt during the last two manufacturing seasons are given in Appendix A.

The quantity in stock on 1st July 1923 was 88·2 lakhs maunds compared with 62·1 lakhs of maunds on the same date in the previous year.

The following table gives details of the manufacture of salt at the Pritchard Salt works during the last two seasons :—

Salt works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the new extension).	1922-23	588	31,80,478	5,409	10,728
	1923-24	391	20,97,722	5,365	10,158
Udu	1922-23	269	13,46,632	5,006	8,400
	1923-24	184	8,66,064	4,706	7,682
Total ...	1922-23	857	45,27,110	5,283	10,728
	1923-24	575	29,63,786	5,154	10,158

Owing to over production of salt at Kharaghoda and in view of the orders of the Government of India to take over annually 5 lakhs of maunds of Kuda salt produced by the Dhrangadhra State, the manufacture of salt at Kharaghoda had to be restricted. For this purpose the working of all pans situated at a distance from the source of brine supply for which the Agarias used to receive extra compensation in past years was discontinued, hence the reduction in the number of pans cultivated.

In the Kharaghoda agar brine was let into the first pan on 29th October and into the last pan on 12th November 1923. In the Udu agar the earliest and latest dates were 1st November and 27th November 1923 respectively. The first pan was emptied on 25th February and the last on 31st March 1924, in the Kharaghoda agar, the corresponding dates in the Udu agar being, 22nd February and 31st March 1924, respectively. The manufacturing season thus extended as a whole from 29th October 1923 to 31st March 1924 compared with a total period of from 13th October 1922 to 28th April 1923 in the previous year.

The duration of the manufacturing season was shorter than the previous one by 1 month and 14 days, while the number of pans worked were decreased by 282 or nearly 33 per cent. The produce also shows a decrease of 15½ lakhs of maunds below that of the season of 1922-1923, the average yield per pan being 5,154 maunds against 5,283 maunds. The decrease was entirely due as stated above to restricted manufacture. Owing to the large stocks on hand it will be necessary to restrict manufacture still further next season. This is unfortunate as the works could produce double the quantity.

9. Storage commenced on 3rd April and ended on the 13th May 1924, 29½ lakhs of maunds having been brought into store in 41 days compared with 45·2 lakhs of maunds in 53 days in 1923. The average quantity of salt stored per day this season was 72,287 maunds against 85,417 maunds during the previous season. The average does not compare favourably with that of the last year. The reason for this was the want of storage space, slower running of haulage engines and the construction of heaps which had to be built up from ground level instead of being fed by gravity from the overhead railway sidings, all the ground under command of the latter being already occupied with old salt heaps. As usual in order to lessen the cost of storage 1,73,500 maunds of newly manufactured salt were issued to traders in the months of April to June. The large issues during these months are due to the lowering of duty on salt. In spite of these issues two new heaps one permanent containing 4,84,939 maunds and the other temporary, containing 1,73,628 maunds had to be constructed owing to want of space in either the closed or open stores which were filled to their utmost capacity. The Railway Authorities supplied the required number of engines and trucks. The total quantity of salt in stores on 30th June 1924 was 91,90,057 maunds exclusive of 505,205 maunds of Kuda salt.

Storage.

Major Wilson and his staff, Khan Bahadur Ghulam Yassein, I.S.O., and Messrs. Ghulam Ali and R. F. Hoogwerf worked as usual with commendable zeal and energy in successfully storing the season's crop in spite of great difficulty as regards accommodation.

Thirty-seven pans were cleared by hand-propelled trolleys running on wooden planking by outside labourers. 1·85 lakhs of maunds of salt were heaped alongside the railway lines by this method. The Agarias who are more conservative removed salt by head-loads as usual.

The cost of storage decreased from Rs. 932 per lakh of maunds of salt in 1922-23 to Rs. 862 in the year under report. The decrease was due partly to cheaper labour obtainable this year on account of famine conditions in Gujarat and partly to larger direct issues of salt without its being stored.

The average load of the wagons this year was maintained at 172 maunds.

10. The issues on payment of full duty during the financial year 1923-24 amounted to 15,24,932 maunds compared with 26,01,544 maunds in 1922-23 and 28,16,996 maunds in 1921-22. Of the 15,24,932, 3,42,154 maunds were removed in March 1924, *i.e.*, after the duty was reduced. The removals for the first 11 months of the year 1923-24 were therefore only 11,82,778 maunds at the higher rate of duty. The reasons for this enormous decrease in quantity are fourfold. First and foremost the increase in the duty in 1923 was anticipated and merchants laid in heavy stocks beforehand. The higher rate also tended to restrict removals to actual requirements so as to obviate the need for locking

Sales.

up large capital. Thirdly, the higher rate of duty eliminated petty wholesale dealers who had not sufficient capital to invest. They temporarily lay low. And lastly the anticipation of a reduction in the duty caused a withholding of clearances in January and February which could not be made up in March.

It was however amply made up in the four months of March to June, during which period 12·75 lakhs of maunds were removed for consumption, an amount considerably greater than the off-take of the previous eleven months.

If the sales for the manufacturing seasons—July to June—are compared those for the current season show a large increase from 19 lakhs maunds for the season of 1922-23 to 25·75 lakhs maunds for the season of 1923-24.

Refunds of duty and cost price in respect of indents for 4,320 maunds received on 1st October 1920, were made during the year. Indents for 5,30,820 maunds were awaiting compliance on 31st March 1924 and 39,060 maunds on 30th June 1924.

11. The manner in which the issues of Baragra salt were distributed during the financial year is shown in Appendix B. The amount of salt removed to places beyond the Presidency was 60·73 per cent. of the total issues as compared with 71·4 in 1922-23 and 78·2 in 1921-22. There was thus a further large decrease in the removals to places outside the Presidency. The decrease appears to be only due to the up country merchants having postponed indenting for salt until the result of the discussion in the Legislative Assembly on the Finance Bill was known.

Through booking system.

12. For payment of duty and cost-price of salt, traders availed themselves of 23 treasuries as against 21 treasuries during the last year.

The following statement shows how the different systems of payment of duty and cost price for Baragra salt have worked during the year compared with the previous year :—

Names of places at which duty and cost price were collected.	1922-23.	1923-24.
	Rs.	Rs.
Head-quarters office, Bombay, Main Salt Stores, Kharaghoda and Broach Custom House.	14,65,500	11,76,602
Treasuries beyond the Presidency (including the figures of Ahmedabad Treasury within the Presidency).	7,39,237	6,09,120
Stations on the Indian Midland Railway	.....	.....
Total ...	22,04,737	17,85,722

Loss and wastage.

13. The quantity of salt written off as loss and wastage when the closed stores were emptied amounted this year to 14,983 maunds a slightly lower figure than that of the last year which was 16,552 maunds.

Although the open heaps were not cleared and hence the actual wastage could not be ascertained yet no attempt was made in the past to write off a certain percentage of loss and wastage in the various heaps and the open stores which have been in existence for several years. Recently wastage aggregating 7,89,346 maunds has been written off the accounts and will appear in the Report for the current financial year.

Stock at the end of the year.

14. The quantity of Baragra salt in hand at Kharaghoda at the close of the manufacturing season was 91·9 lakhs of maunds compared with 88·18 lakhs at the end of the preceding season. Notwithstanding restricted manufacture there has been a further increase in stock. The sales during the season were 25¾ lakhs of maunds against the above estimate.

All salt sources appear to have the same tale to tell for 1923-24. Production had been stimulated during the war to supply the Calcutta demand which may be taken at 150 lakhs of maunds which in prewar times was supplied from Aden, Red Sea, Port Said, Spain and Liverpool. When this trade re-opened production was not soon enough restricted, and the markets adjusted themselves. The heavy increase in railway freight also told adversely against Kharaghoda, with the result that stocks rose from 33·8 lakhs of maunds on the 30th June 1920—a bare year's reserve—to the three years' off-take that has now accumulated. It is always easier to expand a business than to contract it, with its attendant dismissals of the labour force, but with stocks at Kuda of Dhrangadhra produced Baragra Salt increasing at the rate of 5 lakhs a year curtailment of production must be still further increased.

Cost price paid and advances made to the agarias.

15. The quantity of salt on which cost price at 2 annas and 9 pies per maund is due for payment to 1,331 agarias for the past manufacturing season is 29,63,779 maunds exclusive of 7 maunds of sample salt. The price thus amounts to Rs. 5,09,399. The sum when divided among the 1,331 agarias gives about Rs. 382 per head for the working season as against Rs. 395 per head paid to them during the previous year.

The total amount advanced as Tagai to agarias was Rs. 1,775 during 1923-24 compared with Rs. 8,475 during the previous year.

Rs. 22,820 were paid to the agarias during 1922-23 on account of compensation for supplying brine to pans situated at long distances from the source. No expenditure was incurred this year under this head as all such pans were suppressed.

Out of the special grant of Rs. 37,650 sanctioned in Government Resolution, Revenue Department, No. 310-C of 14th May 1923 for

expenditure on objects connected with the well-being of agarias at the Pritchard Salt Works, Kharaghoda Rs. 18,872 were spent during the year as detailed below:—

		Rs.
1.	Assistance to agarias in heaping salt and clearing pans and repairs to plank roads and trolleys.	2,994
2.	Cost of a block of 20 rooms belonging to agarias purchased according to G. R., R. D., No. 310—C of 25th June 1923.	1,400
3.	Construction of a new line of 20 rooms ...	4,500
4.	Reconstruction of 20 dilapidated houses of agarias ...	4,500
5.	Bonus for increased output of salt during 1923 ...	4,277
6.	Additional prizes for good quality of salt ...	400
7.	Repairs to agaria lines ...	270
8.	Departmental management of Khan Bahadur Ghulam Yassein School.	335
9.	Miscellaneous ...	196
	Total ...	18,872

Kharaghoda New Village.

16. The rainfall at Kharaghoda during the year 1923 measured 4·37 inches against 21·19 in 1922. But for the existence of artesian bores at Kharaghoda and Udu the situation as regards water-supply would have proved embarassing. The usual consequences of the failure of the monsoon were visible in other respects on the condition of the Kharaghoda population. Prices of food and fodder soared necessitating the grant of increased rates of horse allowance to the Northern Frontier Inspectors and the mounted force for the maintenance of their animals.

The population of the Government village at Kharaghoda was 3,340 against 3,145 in the previous year. The number of births was 122 or 36·52 per mille against 64 or 20·35 per mille in the preceding year. The number of deaths was 85 or 25·44 per mille against 63 or 20·03 per mille in 1922-23.

The number of patients treated at the dispensary was 5,080 against 5,143 in the previous year. The number of patients treated for malaria was 662 against 1,013 during 1922-23.

Kuda Salt.

Kuda Salt.

17. For the first time in the history of the Salt Department the Dhrangadhra State situated in the North of the Kathiawar Peninsula has been allowed to manufacture Baragra salt at their salt works at Kuda. Under an agreement entered into with the State the Salt Department has to take over annually for five years 5 lakhs of maunds of salt produced at Kuda on payment to the State of a cost price which has been fixed at Re. 0-3-6 per maund (G. R., R. D., No. 80-C of 27th November 1922). Accordingly a heap containing approximately 5,05,200 maunds has been taken over and is guarded by an establishment drawn from the Pritchard Salt Works. This has necessitated the cessation of payment of the annual compensation of Rs. 7,000 hitherto paid to the State in consideration of its prohibiting the manufacture of Baragra Salt.

It will not be possible to induce merchants to purchase Kuda Salt so long as there is salt available at Kharaghoda owing to the lead to Viramgam from Kuda being greater by 53 miles than the lead from Kharaghoda.

Sea Salt.

Produce.

(Dharasna and Chharvada.)

18. Of the 2,117 pans in the Dharasna agar, 1,809 pans were worked against 1,888 in the previous year. The production was 2·83 lakhs of maunds during the year under report compared with 2·82 lakhs in 1922-23. The Chharvada agar was entirely shut down during the last season owing to the large stocks of salt in the Dharasna and Chharvada Salt Works. This salt unlike Baragra deteriorates after it is 2 or 3 seasons old. The number of pans at Dharasna was also restricted with the same object but as the season was favourable the production was actually greater.

The question whether Chharvada Salt Work should be permanently closed will be decided on the opening of the fair season. So far as can be judged Dharasna can produce salt sufficient to meet the normal demand which is about 4 lakhs of maunds annually.

The Konkan Salt Works including the Shiroda and Sanikatta Salt Works produced 104½ lakhs of maunds against 105 lakhs in the previous season, and 74 lakhs in 1921-22. The season for the manufacture of salt this year was equally favourable and an equally good crop was gathered. There were no untimely rains and the monsoon kept off until late in June. Production would have been greater but for the fact that there was no room on the platforms to store salt when the removals were almost at a standstill during January and February and half of March, consequently manufacture was started late, in November, instead of in the beginning of October.

The progress of the development of the Bhandup Salt Works was not as satisfactory as could be desired. The lessees are faced with the problem of high wages, labour being in great demand in the vicinity of the Bhandup Salt Works. The tightness of the money-market is another hindrance, but these constitute no sufficient reasons why the lessees should not abide by the terms of their leases. A notice has therefore been issued to them that they should complete the development of all the 7 plots before the extended period of three years ending October 1925, failing which action would be taken under clause V of their agreements by a re-entry on the demised premises.

The health conditions at Bhandup are improving day by day. A departmental dispensary in charge of an Assistant Surgeon has been opened since January last. A spleen census has been taken and a register is being maintained and prophylactic quinine given to the establishment.

Improvements to the surroundings of the buildings such as filling up pits and low lying ground and constructing drainage channels are yet needed and these will be carried out as funds permit.

19. The sales at the sea salt works (excepting those at Dharasna and Chharvada) during the financial year were 78,34,130 maunds against 91,24,294 maunds in the preceding year, *i.e.*, a decrease of 12,90,164 maunds. The decrease does not appear to be proportionately as great as that in the case of Baragra Salt. But considering the fact that 16,33,160 maunds out of the total removals of 78,34,130 maunds during the 12 months ending March 1924, were removed during March 1924, *viz.*, when the duty was lowered the sales of sea salt at the higher rate of duty had undoubtedly fallen. It was due to the same causes that have been mentioned in paragraph 10 above, *viz.*, lesser removals during the early part of the year in the expectation of a fall in the rate of duty, and a higher rate of duty.

Sales.

As at Kharaghoda, the announcement by the Finance Member in the Imperial Assembly of the reduction of the rate of duty on salt was the signal for a heavy and unprecedented rush for the removal of salt within the short period available for the purpose. It was a race against time. During April 1924, 28,13,918 maunds of sea salt were removed during May 20,30,017 and during June 2,70,763 maunds. In less than 2½ months no less than 51,14,698 maunds of sea salt (including the produce of the Dharasna-Chharvada agars) were removed. Thus the manufacturing season—1st July 1923 to 30th June 1924 showed a record total removal of 1,05,62,930 maunds of sea salt, against 83,54,774 maunds for the 12 months ending 30th June 1923. The previous highest recorded figure of sales of sea salt during any one manufacturing season is 1,02,56,890 maunds in 1918-19 when great scarcity of salt prevailed all over India owing to various causes. Moreover the removals of 1918-19 were well distributed over the whole of the fair season, whereas in the past season almost 50 per cent. of the total removals took place during the 11 weeks from the beginning of April to the middle of June. This is an achievement of which the whole staff of the salt talukas from top to bottom may well be proud. Pride of place is taken by Shewa taluka, from which were removed as many as 19,32,484 maunds of salt. There was a heavy strain on the staff working at Sarkarkuns' offices, at salt works and at the Preventive Stations. But all preparations were kept ready to meet an unusual rush and the weighing and other staff was properly distributed. The Railway Companies were greatly helpful in wagon supply, but owing to the absence of adequate facilities for transhipment at Poona Station on to the metre gauge congestion there was inevitable. It is hoped that the extensive remodelling now in progress in the Poona goods yard will relieve the situation.

At the Dharasna and Chharvada salt works 3·61 lakhs of maunds of salt were sold in the year under report against 4·33 lakhs of maunds in the preceding year. The figures of removals during the manufacturing season, however, show an increase. They are 4,22,614 maunds for 1923-24 against 3,75,563 maunds for 1922-23.

Appendix C shows the distribution of sea salt. Almost two-thirds of the salt sold was removed to places beyond the Presidency.

Removals to all places outside the Presidency except the Rest of the Madras Presidency show a great decrease. Removals subsequent to 31st March 1924, however, more than made up the deficiencies. Although there was some increase in the removals to the Rest of the Madras Presidency, those to the Presidency as a whole showed a decrease of 15,081 maunds against the increase of 2,74,483 mentioned in last year's report. The large decrease in the removals to Calcutta was due to the resumption of competition from over seas imports.

During the year under report 65·67 per cent. of the salt produced in the salt works near Bombay was exported to places outside the Presidency as against 75·5 per cent. in the preceding year.

Loss and wastage.

20. The loss and wastage returned at Dharasna and Chharvada were 19,230 maunds against 11,476 maunds in the past year. The higher loss and wastage were due to the sale of larger quantity of old stock of salt in the salt works. The loss and wastage at the other sea salt works were 5,47,047 maunds against 5,92,995 maunds in the preceding year. The loss due to rainfall was normal.

There were floods in June 1924 due to abnormal spring tides and heavy rainfall, in consequence of which water surrounded many of the salt works in the vicinity of Bombay and the platforms with heaps of new salt stored on them submerged. Actually very few heaps were washed away, and the damage is inconsiderable. This loss will appear in next year's Report.

Stocks at the close of the season.

21. The balance of salt in the sea salt works including Dharasna and Chharvada on 30th June this year was 64½ lakhs of maunds against 68¼ lakhs on the same date last year and 47¾ lakhs on 30th June 1922. The stock is more than sufficient to meet all demands until new salt comes on the market during the ensuing season.

Cost price of salt.

22. The cost price of salt at the works as declared by the shilotries in the applications for permits for the removal of salt ranged from three pies to twelve annas per maund compared with three pies to fourteen annas per maund during the previous year. The shilotries, however, do not reveal the correct cost price and therefore their statements are not reliable.

Imported Salt.

Quantity and distribution of imported salt.

23. The quantity and distribution of salt imported into the Presidency proper are given in Appendix D.

The quantity of Goa Salt imported during the year was 2,82,274 maunds against 2,96,235 maunds in the previous year a trifling decrease. Imports of Goa salt however were heavy during April and May 1924 and certain facilities had to be granted at the Castle Rock Railway Station to avoid congestion of Railway wagons.

Issues for Consumption.

Issues of salt for consumption in the Presidency.

24. The total quantity of salt issued and imported for consumption in the Presidency proper is shown in the sub-joined table:—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		lbs.
Gujarat ...	1922-23	11,87,102	68,40,085	14·28
	1923-24	9,76,716		11·74
Konkan, Deccan and Southern Maratha Country.	1922-23	25,33,150	1,54,79,188	13·47
	1923-24	25,15,082		13·36
Total ...	1922-23	37,20,252	2,23,19,273	13·72
	1923-24	34,91,798		12·87

The *per capita* issues for consumption in the Presidency proper have slightly decreased. The method by which the figures are calculated has been stated in paragraph 23 of last year's Administration Report. The reduction is due to lesser removals of salt during the year in anticipation of a fall in the rate of duty which induced salt vendors to buy the least quantity of salt. This year the *per capita* issues will show an increase owing to very large removals in April and May 1924.

Market Prices.

25. The average market price of salt in each district in the Presidency proper is recorded in Appendix G.

All the districts show an increase over the preceding year's prices due to the doubling of the rate of duty on salt, Rs. 2-8-0 per maund, which was introduced from 1st March 1923. Prices of salt in Gujarat Districts were lower than those in the rest of the Districts owing mainly to the existence of agencies where Baragra salt is sold to the public at a fixed price, side by side with the open trade of the merchants who may wish to remove Baragra Salt direct from Kharaghoda.

The prices show a downward trend with the resumption of the former rate of duty of Rs. 1-4-0 per maund. This will be gradual as retail dealers still possess some stock purchased when the duty was higher.

Revenue and Expenditure.

Salt Revenue. (Revenue and Expenditure.)

26. The receipts and expenditure of the Salt Department for the year are shown in detail in Appendix H. An explanation of the chief items on both sides of the accounts is given below.

27. The main items of revenue which show a decrease are "Proceeds of sale of Government salt—Baragra Salt" (Rs. 19,484), "Ground rent at Maundage rate" (Rs. 18,600) and "Other Items" (Rs. 75,853).

Items of Decrease in Revenue.

The decrease mentioned against the first two items is due to lesser removals of salt during the year under report for reasons already recorded. The receipts under "Other Items" were unusual during 1922-23 on account of receipt of (*a*) the arrears of the contribution from the Madras and Southern Maratha Railway Company on account of the cost of the establishment of the British Custom House staff, Mormugoa, and (*b*) the sale proceeds of the office building of the Kurla Salt Naka. The receipts for 1923-24 under "Other Items" therefore show a considerable falling off. The decrease is also due to diminished receipts on account of Royalty on bitterns removed from Kharaghoda during the year under report.

28. The four items of revenue which show an increase attributable to the increase in the rate of duty on salt are "Import duty by sea" (Rs. 7,776) "Import duty by Land" (Rs. 2,98,537) "Excise duty on Government salt" (Rs. 67,96,542) and "Single and double duty on excesses discovered (Rs. 3,848). Larger issues of salt to fish-curers owing to a more favourable fishing season accounts for an increase of Rs. 17,188 under "Other salt (cost price on salt supplied to fish-curers, etc.)". Receipts under "Extra work fees" increased by Rs. 21,984 owing to the payment of the arrears of fees by the Madras and Southern Maratha Railway Company on account of overtime due to the establishment at Castle Rock since 1921.

Items of Increase in Revenue.

29. The increased expenditure of Rs. 9,440 under "Pay" is due to the fact that the establishment which is on a time-scale pay received the increments accrued to them; and that of Rs. 7,636 under "Travelling allowance to officers and establishment" is due to the partial relaxation of the restrictions imposed on the touring of officers in order to effect economy. The expenditure on "House rent and other allowances" increased by Rs. 27,929 on account of payment to the Customs establishment at Castle Rock and Mormugoa of arrears of overtime fees since 1921 received from the Madras and Southern Maratha Railway Company. "Purchase of land and compensation for land" shows an increase of Rs. 1,13,791 which is due to payment under the court's decrees of higher compensation on account of lands acquired for the Bhandup Salt works. "Salt purchase and freight on account of Baragra Salt" shows an increase of Rs. 32,607 which is due to the late receipt of the Bombay Baroda and Central India Railway bills on account of freight and haulage charges pertaining to the previous year; and also to an increase in the rate of haulage charges from 8 to 10 annas per ton. "Removal of salt to fish-curing yards" also shows an increase of Rs. 3,436 which is due to a larger quantity of salt purchased for issue to fish-curers. Expenditure under "Contract contingencies" shows an increase of Rs. 11,167. The increase is due to the

Items of Increase in Expenditure.

restoration of the grant which was cut down during the year 1922-23 for the reasons mentioned in paragraph 29 of that year's report.

Items of Decrease in Expenditure.

30. Expenditure under "Boat stores and Repairs" shows a decrease of Rs. 26,146 due partly to the late receipt of recovery claims from the Royal Indian Marine Dockyard and partly to the fact that the portion of the large expenditure during 1922-23 pertained to that of the preceding year. The Government of India had issued orders to reduce expenditure and for this purpose made a lump reduction of Rs. 56,000 in the '3 Salt' budget for 1923-24. The reduction was effected by reducing certain grants under "Combined Salt and Excise". This fact accounts for the reduced expenditure under "Purchase of Boats" (2,660); "Peons clothing" (9,141) "Kharaghoda dispensary charges" (1,071) "Office expenses and miscellaneous" (1,439) as compared to the figures for the previous year.

All capital expenditure on the Kharaghoda salt works having been stopped the expenditure under "cost of laying rails of the Udu sidings" shows a decrease of Rs. 3,72, 270.

Miscellaneous.

Fish Curing Yards.

31. The number of fish-curing yards at which business was transacted during the year under report remained unchanged, *viz.*, 32.

Appendix J shows in detail the transactions at all the yards during the year contrasted which those in the previous year. The total quantity of fish brought to be cured was 2,80,999 maunds against 2,31,938 maunds in the previous year, a further increase of 49,061 over the increase of 12,948 maunds recorded in the last year's report. The increase occurred at yards in both the Ratnagiri and Kanara Districts—12,732 maunds in the former and 36,329 maunds in the latter—in consequence of a favourable fishing season.

32. The financial results of the working of the yards during the year under review show a net profit of Rs. 6,451 against the profit of Rs. 4,585 reported during the previous year, the Ratnagiri yards showing a loss of Rs. 546 and the Kanara yards a gain of Rs. 6,997.

The issue price of salt at the yards was reduced from 14 to 13 annas per maund from 1st December 1923, as the contract for the supply of salt to the yards was given out at a lower rate than during the previous year.

33. Some fishermen of Ratnagiri, Jaitapur, Dabhol and Kodar availed themselves of the concession of taking salt out to sea for curing purposes. The quantity of salt issued for the purpose was 1,569 maunds against 1,441 maunds in the preceding year.

Offences.

34. The details of offences under the Salt laws during the year in each of the Divisions are given in Appendix K. The number of cases in the Northern Division was 24 against 9 in the preceding year. In the Central and

Southern Divisions the number of cases rose from 91 to 110. The increase is attributable to the greater incentive to smuggling due to the higher rate of duty which was in force during the major portion of the period under review. The cases relate to clandestine removal of natural salt, smuggling of foreign salt across the Frontier and theft from salt works mostly by head-loads. There was one gang smuggling case detected on the Banda Beat in which 49 men took part in actually smuggling salt with an escort of a further number.

With the reduction of duty the number of offences under the Salt Acts is again on the decline.

Farms of Government Salt Works.

35. The term of lease of the 7 Government Salt Works, at Shiroda having expired on 31st December 1923 they were re-leased to several individuals for a period of 5 years commencing from 1st January 1924 for an annual aggregate rental of Rs. 3,570.

Denaturalised Salt.

36. The permission to use denatured salt free of duty, granted to agriculturists in Government Resolution, Revenue Department, No. 2160, dated 9th November 1922, at the fixed issue rate of 13 annas per maund, was availed of to the extent of 1,304 maunds against 772 maunds in the previous year, principally in Ratnagiri and Kanara. It is curious that this valuable and cheap manure for mango trees is not more used in Thana and Kolaba, although its use is well established in Goa, the home of the grafted mango.

Bitterns.

37. 5,457 Cwts. of refined magnesium chloride were removed from the Pioneer Magnesia Works, Kharaghoda, during the year under report against 12,772 cwts. removed during the preceding year. The large decrease is attributable to competition from foreign countries, especially Germany which exports the stuff in ballast.

The royalty recovered on the above quantity during the year amounted to Rs. 1,364 against Rs. 16,375 in the previous year.

Refined Salt.

Two hundred maunds of Baragra salt were issued free of duty to the Pioneer Magnesia Works for use at their Salt Refinery against 5,970 maunds in the preceding year. 470 maunds of refined salt were removed on payment of excise duty of Rs. 1,058-12-0, the corresponding figures for the previous year being 4,523 maunds and Rs. 5,701-4-0. The decrease is probably due to the enhancement of the duty.

Industrial Salt.

The quantity of salt issued free of duty to Mills, Tanneries and Chemical Works in accordance with the Rules sanctioned in Government Resolution No. 179 of 19th January 1921, amounted to 78,104 maunds during the year under report.

Water Supply.

38. In the Thana Salt talukas scarcity of water was not so keenly felt as in the Kolaba District. Government have sanctioned the laying of pipe lines from the Development Main at Chembur and at Trombay. The work is in progress. The Preventive Officers, Bhayandar, and

Sonagar and the Daroga, Rai, and the establishment in the Belapur taluka were supplied with water by means of carts as usual.

Plans and estimates for the renewal of pipe lines of the Shahapada water scheme in Pen Taluka and for the enlargement of the reservoir have been submitted to Government for administrative sanction. The work is urgently needed as the existing pipe line is badly corroded.

In the Uran taluka the establishment is provided with water with great difficulty by carts from long distances. It is understood that the Collector of Kolaba in consultation with the Sanitary Engineer to Government has formulated a scheme for a piped water supply to the Kharepat villages, to which the Salt Department has agreed to contribute annually Rs. 1,000 for supply of water to the salt establishment, stationed in the Uran and Karanja talukas.

Duty on Salt.

39. The duty on salt which was increased from Rs. 1-4-0 to Rs. 2-8-0 per maund with effect from 1st March 1923 was lowered to Rs. 2 per maund from 1st March 1924 and by a subsequent order dated 18th March 1924 the rate was restored to Rs. 1-4-0 per maund with effect from 1st March 1924, all excess duty collected being refunded. It was noticeable that the traders throughout the fair season in anticipation of a reduction in the rate of duty had removed only the minimum quantity of salt required by their customers.

There is no doubt that it is possible to draw the conclusion from the figures that the doubling of the rate of duty has resulted in a decrease in consumption. But there are no statistics of consumption. All that is known is that a certain quantity has been *removed* for consumption, a very different matter. To get even an approximation to the effect of this rise in the duty it would be necessary to know the amount of the stocks in the hands of the wholesale and retail trade at the opening of the higher duty period and it would have to be kept on long enough to eliminate the market movements due to intelligent anticipation or inside knowledge of the proposals of Government. At present the offtake is affected seriously by short withdrawals from bond at the commencement of the high duty period consequent on heavy withdrawals in the period immediately preceding, and short withdrawals at the end of the high duty period in anticipation of a reduction in the duty. But it is incredible that the difference in consumption on the basis of the figures given in paragraph 24, which amounts to ·85 lbs. per head per year is due to the increase in duty, which on that quantity would amount in the whole year to under a half penny per head of the population. It may be safely assumed that nobody had to do without salt because he could not afford to buy it owing to increased duty.

General Remarks.

40. The year has been one of great changes. The rate of duty has been restored to the figure that maintained twelve months before. The Board of Central Revenues has come into existence, but the severance of the Department from the Local Government is

not yet complete. The Department however has been completely separated from the Excise Department, it has lost its Commissioner and three Deputy Commissioners and is again united under the single control of the Collector, as it was in the year 1917. Two gazetted appointments have been absorbed by merger of adjoining charges, Kolaba and Ratnagiri being united under one officer and the Goa Frontier and Kanara under another. It is early yet to say if this arrangement is efficient and it may be again necessary to split up these charges into their component parts.

It may not be inappropriate to give here a short résumé of the work of the Department.

In addition to working departmentally the Rann salt works at Kharaghoda and the Government salt works at Dharasna-Chharvada it supervises the manufacture and the guarding of the salt produced in the private or leased salt works, the bulk of which are situated within a radius of 30 miles from Bombay.

It also maintains a salt and opium line 183 miles in length between Gujarat proper and the Kathiawar states, and Customs lines 18½ miles and 167 miles in length round the Portuguese possessions of Daman and Goa.

In addition to this it collects Customs Dues along the whole of the sea board of the Presidency Proper, except the Port of Bombay, from the Gulf of Cambay to the Southern limit of Kanara : with a tariff ranging from 10 to 30 per cent. this is a considerable responsibility.

And lastly it supervises the lighting of the coast, outside the Harbour of Bombay, the country sailing craft and the coasting steamer traffic, and the landing of passengers and goods as well as the fisheries along 586 miles of coast.

41. In the disturbances at Ahmedabad and Viramgam in the year 1919 the Department had sent up valuable assistance in the shape of a trained and armed force from the Northern Frontier. This force was again called upon for armed men in 1922 in dealing with Mir Khan and his gang of dacoits in the Palanpur Agency. After 6 months of exceedingly good police work they returned to the Frontier ; but their commander Mr. D. B. Judge continued in the operations till the month of June putting in excellent work which has more than once been highly commended by Government and has himself been recommended for appointment to the Bombay District Police.

42. In the central portion, the salt works that centre round Bombay, events have been comparatively peaceful and much good work has been done by the staff in dealing with great rapidity with an enormous rush of salt removals at the close of the manufacturing year.

South of Bombay the centre of interest has been Goa. This colonial possession of our oldest ally has been utilised as a distributing centre by numerous smugglers, who have discovered in our very high tariff a means of getting rich quickly that was impossible five years ago. For some of their smuggling methods a reference is solicited to the Collector of Customs, Bombay's last report on the

Seaborne Trade of the Presidency. Other methods which they have employed it is inadvisable to publish, but it will be sufficient to state that matches, an article of universal trade and which is also one of the most heavily taxed commodities, have been finding their way into the bazars from Kolhapur to Mangalore in South Kanara (Madras Presidency) and are there being sold at prices which are lower than in Bombay. Important seizures have been made by Mr. C. H. Fletcher, Superintendent of Salt Revenue, Goa Frontier and Kanara, whose activities in this line have been most praiseworthy and successful; the barometer of success is the prices in the bazar, and the staff of the Bombay Customs have rendered us invaluable help. But it is doubtful if the heavy penalties that have been dealt out will scotch this lucrative trade, and it seems likely that a considerable strengthening of the Preventive establishment both by land and water will be necessary in the immediate future. The present staff was only intended to deal with the situation caused by a 2½ to 5 per cent. tariff.

Though there has been a general complaint that the younger clerical hands have not their soul in their work like their predecessors the Department both clerical and executive has worked exceedingly well, and it is hoped that this complaint will be gradually eliminated as a higher standard of recruit is now being obtained.

I have the honour to be,
Sir,
Your most obedient servant,

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX A.

APPENDIX

Statement showing the Produce and Sales of Salt manufactured 1922-23 and

Táluka.	Year.	Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce.
				Mds.	Mds.
Baragra Salt.					
Khárághoda ...	1922-23 ...	3	3	62,12,646	45,27,110
	1923-24 ...	3	3	88,18,299	29,63,786
*Kuda ...	1923-24 ...	..	...	.....	5,05,205
Sea Salt.					
Dharasna ...	1922-23 ...	2	2	6,04,057	(*a*)4,60,065 (*b*) 11,974
	1923-24 ...	2	2	6,89,057	(*a*) 2,82,974 (*b*) 9,750
Bhandup ...	1922-23 ...	3	4	1,17,555	3,62,761
	1923-24 ...	3	5	1,91,344	4,06,021
Muroli ...	1922-23 ...	1	1	9,747	15,443
	1923-24 ...	1	1	12,894	17,969
Bassein ...	1922-23 ...	7	29	4,49,588	17,90,848
	1923-24 ...	7	29	7,27,950	17,16,888
Rai ...	1922-23 ...	9	46	5,84,296	14,76,725
	1923-24 ...	9	46	8,61,121	14,05,772
Trombay ...	1922-23 ...	4	24	3,01,341	10,31,508
	1923-24 ...	4	24	4,87,898	10,84,296
Dádar ...	1922-23 ...	3	17	2,51,721	8,23,360
	1923-24 ...	3	17	3,59,306	8,08,413
Belápur ...	1922-23 ...	5	18	4,25,279	8,36,771
	1923-24 ...	5	18	5,70,212	8,81,475
Shewa ...	1922-23 ...	7	39	6,11,313	18,71,355
	1923-24 ...	7	39	10,54,352	18,76,352
Uran ...	1922-23 ...	5	40	5,94,419	10,43,297
	1923-24 ...	5	40	7,12,696	10,34,517
Karanja ...	1922-23 ...	4	25	4,72,149	5,33,788
	1923-24 ...	4	25	5,08,446	5,97,114
Pen ...	1922-23 ...	4	26	1,46,997	4,07,816
	1923-24 ...	4	26	3,26,672	3,18,863
Vengorla ...	1922-23 ...	1	24	49,757	96,123
	1923-24 ...	1	24	81,572	82,999
Sánikatta ...	1922-23 ...	1	123	1,55,643	2,44,797
	1923-24 ...	1	123	2,37,728	2,26,896
Total of Sea Salt ...	1922-23 ...	56	418	47,73,862	1,10,06,631
	1923-24 ...	56	419	68,21,248	1,07,50,299
Grand Total ...	1922-23 ...	59	421	1,09,86,508	1,55,33,741
	1923-24 ...	59	422	1,56,39,547	1,42,19,290

* Purchased from the Dhrangadhra State in accordance with Government Resolution

A.

in the Bombay Presidency for the manufacturing seasons of 1923-24.

Total of Balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
Mds.	Mds.	Mds.	Mds.	Mds.	
1,07,39,756	19,04,905	16,552	19,21,457	88,18,299	
1,17,82,085	25,77,045	14,983	25,92,028	91,90,057	
5,05,205	.....	.....	...	5,05,205	
10,76,096	3,75,563	11,476	3,87,039	6,89,057	(a) Inclusive of the produce of the Chharwada Agar.
9,81,781	4,22,614	19,230	4,41,844	5,39,937	
4,80,316	2,75,674	13,298	2,88,972	1,91,344	
5,97,365	3,86,625	49,828	4,36,453	1,60,912	
25,190	12,260	36	12,296	12,894	(b) Gain on clearance of heaps.
30,863	17,058	907	17,965	12,898	
22,40,436	14,33,697	78,789	15,12,486	7,27,950	
24,44,838	18,49,703	69,363	19,19,066	5,25,772	
20,61,021	11,26,802	73,098	11,99,900	8,61,121	
22,66,893	14,44,605	54,688	14,99,293	7,67,600	
13,32,849	8,14,848	30,103	8,44,951	4,87,898	
15,72,194	10,81,164	32,110	11,13,274	4,58,920	
10,75,081	6,84,495	31,280	7,15,775	3,59,306	
11,67,719	8,60,861	23,199	8,84,060	2,83,659	
12,62,050	6,36,777	55,061	6,91,838	5,70,212	
14,51,687	7,86,078	1,01,825	8,87,903	5,63,784	
24,82,668	13,69,240	59,076	14,28,316	10,54,352	
29,30,704	19,32,484	24,337	19,56,821	9,73,883	
16,37,716	8,46,373	78,647	9,25,020	7,12,696	
17,47,213	8,81,082	82,245	9,63,327	7,83,886	
10,05,937	3,99,663	97,828	4,97,491	5,08,446	
11,05,560	3,85,782	29,391	4,15,173	6,90,387	
5,54,813	1,88,072	40,069	2,28,141	3,26,672	
6,45,535	3,00,617	33,234	3,33,851	3,11,684	
1,45,880	59,879	4,429	64,308	81,572	
1,64,571	78,526	2,246	80,772	83,799	
4,00,440	1,31,431	31,281	1,62,712	2,37,728	
4,64,624	1,35,731	43,674	1,79,405	2,85,219	
1,57,80,493	83,54,774	6,04,471	89,59,245	68,21,248	
1,75,71,547	1,05,62,930	5,66,277	1,11,29,207	64,42,340	
2,65,20,249	1,02,59,679	6,21,023	1,08,80,702	1,56,39,547	
2,98,58,837	1,31,39,975	5,81,260	1,37,21,235	1,61,37,602	

No. 80-C. R. D., dated 27th November 1922.

G. L. MACGREGOR,
Collector of Salt Revenue.

APPENDIX B.

Statement showing the distribution of Baragra Salt during the years 1922-23 and 1923-24.

Name of Province or District.	1922-23.	1923-24.	Increase or Decrease.
1	2	3	4
	Mds.	Mds.	Mds.
Central Provinces	7,50,150	2,55,150	-4,95,000
United Provinces	5,12,820	4,28,220	- 84,600
Central India, Málwa and Rájputána ...	5,99,817	2,42,556	- 3,57,261
Gwalior	972	966	- 6
Total ...	18,63,759	9,26,892	- 9,36,867
Local Consumption.			
Ahmedabad	1,68,461	1,37,127	- 31,334
Kaira	1,25,556	1,06,771	- 18,785
Panch Maháls	1,21,696	72,924	- 48,772
Broach	2,520	984	- 1,536
Surat	1	.....	- 1
Baroda	1,83,729	1,70,142	- 13,587
Mahi Kántha Agency	43,545	39,695	- 3,850
Rewa Kántha Agency	24,732	23,115	- 1,617
Pálanpur Agency	46,715	34,249	- 12,466
Káthiáwár Agency	3,448	2,092	- 1,356
Cambay	12,162	10,998	- 1,164
Bombay	2,252	525	- 1,727
West Khándesh	4,500	450	- 4,050
Total ...	7,39,317	5,99,072	- 1,40,245
Khárághoda Refinery ...	5,970	200	- 5,770
Grand Total ...	26,09,046	15,26,164	- 10,82,882

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizam's Territory.		Calcutta.		United Provinces.	
	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.
	2	3	4	5	6	7	8	9	10	11
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maroli	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Bhándup, Bolápur, Uran, Shewa, Karanja and Pen.	16,95,214	12,70,746	11,679	2	13,55,742	11,62,433	7,35,782	2,45,956	22,373	29
Shiroda	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sánikatta	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	16,95,214	12,70,746	11,679	2	13,55,742	11,62,433	7,35,782	2,45,956	22,373	29

APPENDIX C—*continued.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—continued.

	Delhi.		Punjab.		North-West Frontier Province.		Madras Presidency.			
							British Malabár.		Rest of the Presidency.	
	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.
	12	13	14	15	16	17	18	19	20	21
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	..	.....	.....	.....	.....	.....	.....	... ..	.....
Maroli	...	...	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen.	40	22	11	.....	9	.....	13,88,521	13,53,062	2,58,069	2,84,660
Shiroda	...	...	.....	.....	.....	.....	.....	.....	5,541	4,977
Sánikatta	...	...	.....	.....	.....	.....	.....	.....	8,972	3,333
Total ...	40	22	11	.....	9	.....	13,88,521	13,53,062	2,72,582	2,92,960

APPENDIX C—*concluded.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—concluded.

	Total.		Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.
	22	23	24	25	26	27	28	29	30	31
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	.....	.....	.....	.....	.....	.....	4,33,610	3,60,610	4,33,610	3,60,610
Maroli	.....	.....	.....	.....	.....	.....	11,698	14,133	11,698	14,133
Bassein, Rái, Dádar, Trombay, Bhándup, Belapur, Uran, Shewa, Karanja and Pen.	16,46,690	16,37,712	6,12,628	5,84,024	6,60,994	4,72,061	21,76,987	22,58,400	29,18,049	76,31,385
Shiroda	5,541	4,977	.....	.....	.....	.....	56,399	56,790	61,940	61,767
Mánikatta	8,972	8,363	.....	... ..	.....	68	1,23,635	1,23,444	1,32,607	1,26,845
Total ...	16,61,103	16,46,022	6,12,628	5,84,024	6,60,994	4,72,129	28,02,329	28,13,377	35,57,904	81,94,740

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea and

Description of Salt.	Importations by Sea.				
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.
Table and Packing Salt.	United Kingdom.	Bombay ...	Steamer, etc.	5,117	12,627
Do. ...	Australia ...	Do. ...	Do. ...	5	8
Do. ...	Holland ...	Do. ...	Do. ...	58	144
Do. ...	Germany ...	Do. ...	Do. ...	389	973
Do. ...	Africa ...	Do. ...	Do. ...	50	116
Do. ...	Denmark ...	Do. ...	Do. ...	7	17
Black Salt ...	Káthiáwár ...	Do. ...	Do. ...	1,945	4,486
Common Salt ...	Ceylon ...	Do. ...	Do. ...	6	16
Do. ...	Arabia ...	Do. ...	Do. ...	3	8
Do. ...	Burma ...	Do. ..	Do. ...	2	5
Do. ...	Java ..	Do. ...	Do. ...	3	8
Do. ...	Mesopotamia...	Do. ...	Do. ...	3	4
				7,588	18,412
Do. ...	Basra ...	Kanara District.	Country craft.	1	2
		Total Imports by Sea ...		7,589	18,414
Goa Salt ...	.. ...	.....	.....	...	..
Common Salt ...	.....	.....	.....	...	...

D.

by Land into the Bombay Presidency during the year 1923-24.

Importations by Land.						Total of Imports by Sea and Land.	
Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported	Amount of Import Duty levied.	Quantity Imported	Amount of Import Duty levied.
				Mds.	Rs.	Mds.	Rs.
						7,589	18,414
Kárwár ...	Bombay Presidency.	Goa Frontier.	Cart and head loads and Rail.	523	1,235		
Dodamarg ...	Do. ...	Do. ...		1,924	4,651		
Castle Rock...	Do. ...	Do. ...		2,10,888	6,70,291		
Do. ...	Madras ...	Do. ...		3,968			
Do. ...	Mysore ...	Do. ...		62,916			
Do. ...	Nizam's territory.	Do. ...		2,055			
Gogo ...	Ahmedabad .	Bhávnagar.	By head loads and carts	10	25		
	Total, Importation by		Land ...	2,82,284	6,76,202	2,82,284	6,76,202
Grand Total,	Importations	by Sea and	Land ...	...	...	2,89,873	6,94,616

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantities of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1922-23 and 1923-24.

Description of Salt.	1922-23.		1923-24.		Remarks.
	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	
	Mds.	Rs.	Mds.	Rs.	
Barágara Salt	26,09,046	22,04,738	15,26,164	39,41,661	
Sea Salt	98,54,139	1,13,28,467	84,77,014	6,66,77,008	
Table, Packing and Common Salt	5,582	7,662	5,654	13,953	
Bhávnagar Black Salt (Sanchal)	2,078	2,992	1,945	4,486	
Total ...	1,24,70,845	1,35,43,859	1,00,10,777	7,06,37,108	

G. L. MACGREGOR,
Collector of Salt Revenue.

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1922-23 and 1923-24.

Description of Salt.	Full duty.		Nominal duty.		Free.		Total.	
	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Barágara Salt	*26,01,544	†15,24,932	...	...	7,502	1,232	26,09,046	15,26,164
Sea Salt	88,65,340	75,10,568	6,12,628	5,84,024	70,936	1,00,148	95,67,904	81,94,740
Imported Salt	3,03,895	2,89,873	...	...	.....	.....	3,03,895	2,89,873
Total ...	1,17,70,779	93,25,373	6,12,628	5,84,024	87,438	1,01,380	1,24,70,845	1,00,10,777

* Includes 5,070 Maunds issued to the Kharaghoda Refinery.

† Do. 200 do. do.

G. L. MACGREGOR,
Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1920-21, 1921-22, 1922-1923, and 1923-24.

District.	1920-21. Duty Re. 1-4-0.	1921-22. Duty Re. 1-4-0.†	1st April 1922 to 28th February 1923. Duty Re. 1-4-0.	March 1923. Duty Rs. 2-8-0	1923-24. 1st April 1923 to 29th February 1924, Duty Rs 2-8-0 and from 1st March 1924, Re. 1-4-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1 15 5	2 11 1	2 4 6	3 8 0	4 3 2
Ahmedabad ...	2 0 0	2 0 11	2 9 7	2 15 5	3 5 1
Kaira ...	2 6 5	2 7 3	2 4 11	2 15 8	3 11 10
Panch Mahâls ...	2 8 0	2 8 6	2 7 2	3 4 3	3 8 9
Broach ...	2 4 1	2 4 11	2 6 8	2 15 10	3 8 0
Surat ...	2 2 5	2 3 6	2 2 10	2 11 5	3 4 10
Thâna ...	2 9 4	2 7 8	3 7 3	4 9 11	4 11 6
Kolâba ...	2 14 9	3 1 0	3 3 0	3 15 2	4 6 2
Ratnâgiri ...	2 7 10	2 11 0	3 3 5	3 1 10	4 9 6
Kânara ...	2 12 3	3 0 3	3 3 2	4 0 5	4 13 1
Nâsik ...	2 7 7	3 0 5	2 10 0	3 2 11	4 1 1
Khândesh (West) ...	3 1 10	3 5 6	3 11 4	4 7 1	4 7 4
Khândesh (East) ...	2 14 11	3 4 0	3 11 3	3 15 1	4 13 5
Ahmednagar ...	2 7 3	2 14 4	3 14 3	4 2 3	4 9 4
Sholâpur ...	2 15 7	3 4 10	3 11 3	4 13 5	4 9 3
Poona ...	2 13 7	2 10 1	3 7 9	3 14 3	4 3 8
Sâtâra ...	2 11 11	2 9 6	3 5 7	3 15 1	4 2 0
Belgaum ...	2 11 0	2 13 11	3 4 0	3 10 1	4 2 1
Dhârwâr ...	3 2 11	3 2 11	3 9 0	4 7 5	4 9 5
Bijâpur ...	2 10 1	2 14 10	3 12 0	4 0 11	4 3 8

† Duty was provisionally levied at Rs. 2-8-0 per maund from 1st March 1922 to 29th March 1922, the date of rejection by the Legislative Assembly of the Bill fixing general salt duty at Rs. 2-8-0 per maund.

G. L. MACGREGOR,
Collector of Salt Revenue.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1923-24, contrasted with those of the year 1922-23.

Receipts.

Items.	1922-1923.	1923-1924.
SALT REVENUE.	Rs.	Rs.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	10,638	18,414
Do. by Land	3,77,665	6,76,202
Proceeds of Sale of Government Salt—		
Baráagara Salt	6,43,048	6,23,564
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,34,942	1,16,342
Do. (Kharaghoda and Bulsár Salt) ...	16,217	16,628
Do. (Konkan Salt Works credited to Land Revenue)	177	177
Farms of Government Salt Works	55,825	54,510
Other Salt (cost price on salt supplied to fish-curers, etc.)	61,441	78,629
Excise Duty on Government Salt	.....	.....
Do. on Permits issued	1,31,45,950	1,99,42,492
Do. at nominal rates	9,606	9,125
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	8,559	12,407
Extra work fees	34,835	56,819
Fines and Forfeitures	1,101	1,042
Miscellaneous—		
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000	10,000
Cost of Establishment recovered from Salt-farmers.	7,154	6,348
Recovery of Salt Agents' Bagging and Sewing charges	.....	.....
Other Items	93,217	17,364
Total, Imperial ...	1,46,10,375	2,16,40,063
Sale-proceeds of forms, etc. (credited to XXXIV.—Stationery and Printing)	148	495
Total, Provincial ...	148	495
Grand Total, Salt Revenue ...	1,46,10,523	2,16,40,558

APPENDIX H—*continued.*

Expenditure.

Items.	1922-1923.	1923-1924.
	Rs.	Rs.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay	14,232	12,387
Travelling Allowance to Officers and Establishment	89,676	97,312
Subordinate Establishment—		
Pay	17,78,650	17,83,090
House Rent and other Allowances to Officers and Establishment	66,899	94,828
Epidemic Charges	.....	.....
Contingencies—		
Service Postage and Telegram Charges ...	10,917	11,227
Purchase and maintenance of trolleys for quicker removal of salt at Kharaghoda	788	262
Building a school in the Kharaghoda village ...	.....	.....
Furnishing the inspection bungalow at Kharaghoda	.....	.....
Purchase of Land and compensation for land ...	5,260	1,19,051
Survey and mapping charges of the Pritchard Salt Works	1,179	.....
Purchase of New Boats	8,860	1,200
Rents	9,716	10,220
Rates and Taxes	5,533	6,212
Clothing to Crews	3,394	2,477
Prizes for best Salt manufactured at Khárághoda and Dharasna	700	700
Boat Stores and Repairs	86,966	60,820
Rewards in Salt and Customs cases ...	894	2,281
Petty construction	78,519	85,280
Peons' Clothing (Táluka Offices)	22,050	12,909
Special rewards to Agarias at Dharasna and Chharwada	125	406
Law charges	.....	.....
Salt Purchase and Freight on account of Barágara Salt	9,80,895	10,13,502
Do. do. of removal of Salt to Fish Curing Yards	36,824	40,260
Carried forward ...	31,92,077	33,54,424

APPENDIX H—*concluded.*

Expenditure—*concluded.*

Items.	1922-1923.	1923-1924.
SALT, IMPERIAL—*continued.*	Rs.	Rs.
Brought over ...	31,92,077	33,54,424
Contingencies—*continued.*		
Cost of laying rails of the Udu Sidings ...	4,05,928	33,658
Khárághoda Dispensary Charges	2,742	1,671
Value of, and freight on, Europe Articles ...	.....	.....
Extra remuneration and for ameliorating the condition of agarias at Kharaghoda ...	47,017	42,132
Salt Agents' Bagging and Sewing Charges ...	.....	.....
Maintenance of departmental carts	.....	.....
Contract contingencies	55,494	66,661
Telephone Charges	.....	.....
Office expenses and Miscellaneous	6,059	4,620
Total, Salt ...	37,09,317	35,03,166
Deduct amount not subject to division—Expenditure of the Chief Account Office	59,296	63,231
Salt Purchase and Freight	10,17,719	10,53,762
Combined Salt and Excise (Salt Department) ...	20,44,818	20,44,938
Net amount	5,87,484	3,41,235
Add five-ninths of Combined Salt and Excise ...	20,29,026	20,52,280
	26,16,510	23,93,515
Deduct one-tenth debitable to Customs ...	2,61,651	2,39,352
Net nine-tenths debitable to Salt	23,54,859	21,54,163
Net debitable to Salt	34,31,874	32,71,156
Stationery and Printing	9,380	.....
Excise Duty on Salt refunded	30,43,037	2,08,777
Grand Total, Salt Expenditure ...	64,84,291	34,79,933

The variations in the figures for 1922-23 as compared with those supplied last year are due to subsequent adjustment.

G. L. MACGREGOR,
Collector of Salt Revenue.

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1921-1922.		1922-1923.		1923-1924.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1. Quantity issued and duty recovered in cash during the year	65,63,699	81,96,198	86,14,862	1,09,64,219	71,16,395	*1,65,94,060
2. Quantity issued on credit bonds, during the year; but the duty on which remained to be recovered in the following year ...	15,07,225	.....	15,88,932	.....	16,63,065	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year	22,84,525	.....	12,63,100	.....	2,56,040	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	20,54,640	.....	18,84,031	.....	22,10,273
5. Duty realized in the year, but quantity not issued until after expiry of the year ...	.....	5,22,929	.....	2,83,710	.....	11,36,629
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue	.....	11	.....	13,990	.....	1,530
Total ...	1,03,45,650	1,07,73,778	1,14,66,884	1,31,45,950	90,35,500	1,99,42,492

* Includes Rs. 1,056 as duty on Refined Salt.

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX J.

APPENDIX

Statement showing the operations of the Fish Curing Yards in the years 1923-1924

Serial No.	Name of Yard.	Years.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Proportion of Fish to each maund of Salt.
	Ratnágiri District.		Mds.	Mds.	Mds.	
1	Boria ...	1923-24 ...	8,184	2,723 73*a*	6,138	3·
		1922-23	9,446	3,149	7,084	3·
2	Jaigad ...	1923-24 ..	18,959	6,329	14,219	3·
		1922-23 ...	17,090	5,697	12,807	3·
3	Varoda ...	1923-24 ...	2,255	752 17*a*	1,691	3·
		1922-23	2,073	691	1,555	3·
4	Kálbádevi ...	1923-24	1,682	561 3*a*	1,261	3·
		1922-23	1,629	544 9*a*	1,222	2·99
5	Ratnágiri ...	1923-24	28,359	9,403 2*a*	20,913	3·02
		1922-23 ...	27,477	9,216	20,581	2·98
6	Purnagad ...	1923-24 ...	2,936	979	2,202	3·
		1922-23 ...	1,260	420	945	3·
7	Jaitápur ...	1923-24 ...	9,669	3,223	7,252	3·
		1922-23 ...	8,355	2,785	6,266	3·
8	Viziadurg ...	1923-24 ...	6,244	2,039 5*a*	4,708	3·06
		1922-23	5,072	1,691 7*a*	3,804	3·
9	Mumbri ...	1923-24 ...	3,285	1,095 4*a*	2,464	3·
		1922-23 ...	2,796	932	2,097	3·
10	Mithbáo ...	1923-24 ...	3,719	1,240	2,788	3·
		1922-23 ...	3,675	1,123	2,757	3·27
11	Achra ...	1923-24 ...	7,169	2,019 10*a*	5,353	3·55
		1922-23 ...	5,[illegible]	1,707 5*a*	4,458	3·48
12	Sarjekot ...	1923-24 ...	2,951	905	2,212	3·26
		1922-23 ...	3,950	1,244	3,037	3·18
13	Málwan ...	1923-24 ...	15,665	5,068 84*a*	11,749	3·09
		1922-23 ...	20,618	6,430 38*a*	15,464	3·21
14	Deobág ...	1923-24 ...	18,000	5,478 4*a*	13,510	3·28
		1922-23 ...	13,658	4,294	10,243	3·18
15	Mobar (Deobag Foreshore.)	1923-24 ...	8,817	2,481 97*a*	6,613	3·55
		1922-23 ...	7,166	2,255 113*a*	5,374	3·18
16	Kochra ...	1923-24 ...	4,628	1,449 62*a*	3,555	3·19
		1922-23 ...	3,392	1,024 5*a*	2,647	3·31
17	Vengurla ...	1923-24 ...	14,602	4,771 294*a*	10,959	3·06
		1922-23 ...	14,585	4,862 214*a*	10,969	3·
18	Shiroda ...	1923-24 ...	11,970	3,928 185*a*	8,978	3·04
		1922-23 ...	8,175	2,619	6,131	3·12
	Total, Ratnágiri District ...	1923-24 ...	1,69,094	54,448 840*a*	1,26,565	3·10
		1922-23 ...	1,56,362	50,683 391*a*	1,17,441	3·09

(*a*) Salt issued for

J.

Ratnágiri and Kanara Districts of the Bombay Presidency for the and 1922-1923.

Expenditure, including cost of construction, removal, etc., of Yards.	Receipts.					Remarks.
	Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.	
Rs.	Rs.	Rs.	Mds.	Rs.	Rs	
2,449	2,337	3	1,130	494	2,834	
2,546	2,748	4	856	429	3,181	
5,516	5,375	3	2,461	1,205	6,583	
5,496	4,907	1	2,341	1,183	6,091	
1,125	631	5	494	244	880	
818	597	4	235	109	710	
1,516	483	4	778	421	908	
2,052	475	3	962	410	888	
11,080	7,952	26	4,408	2,204	10,182	
7,550	7,814	5	2,527	1,303	9,122	
1,536	841	4	1,011	480	1,325	
963	365	2	451	193	560	
5,739	2,830	2	3,823	3,105	5,937	
4,846	2,293	2	3,165	2,769	5,064	
3,716	1,780	6	2,280	1,853	3,639	
3,090	1,380	26	2,072	1,814	3,220	
1,578	956	.....	504	265	1,221	
1,742	805	3	821	445	1,253	
2,925	1,070	.....	907	459	1,529	
2,227	941	19	847	468	1,428	
2,446	1,752	.....	1,188	631	2,383	
1,717	1,428	13	654	324	1,765	
2,164	775	2	1,293	707	1,484	
2,509	1,065	1	1,442	804	1,870	
6,716	4,637	195	4,252	2,303	7,135	
7,282	5,353	221	3,770	2,102	7,676	
5,777	4,766	.....	2,645	1,377	6,143	
4,542	3,588	5	1,961	1,042	4,635	
3,406	2,163	.....	2,075	1,092	3,255	
3,834	1,873	156	3,569	1,858	3,887	
1,719	1,274	5	778	386	1,665	
1,708	869	4	845	454	1,327	
4,964	4,265	11	3,950	1,828	6,104	
5,574	4,153	6	3,977	2,108	6,267	
4,037	3,521	1	2,286	1,134	4,656	
3,337	2,279	.....	2,456	1,277	3,556	
68,409	47,408	267	36,262	20,188	67,863	
61,833	42,933	475	32,951	19,092	62,500	

agricultural purposes.

APPENDIX

Serial No.	Name of Yard.	Years.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Proportion of Fish to each maund of Salt
	Kánara District.		Mds.	Mds.	Mds.	
19	Majali	1923-24	10,934	2,324 36*a*	8,150	4·7
		1922-23	8,791	1,741 8*a*	6,499	5·04
20	Bhaitkhol	1923-24	18,968	5,775 10*a*	15,803	3·28
		1922-23	15,609	4,889 2*a*	12,868	3·20
21	Bingi	1923-24	3,298	658 24*a*	2,656	5·01
		1922-23	7,231	1,657	5,471	4·36
22	Chendia	1923-24	3,573	827 6*a*	2,999	4·32
		1922-23	4,307	897	3,586	4·8
23	Kodar	1923-24	10,481	3,454	8,663	3·03
		1922-23	5,397	1,762	4,067	3·06
24	Harwada	1923-24	14,714	4,592	12,373	3·20
		1922-23	6,009	1,868	5,085	3·21
25	Keni	1923-24	6,086	1,690 8*a*	5,071	3·60
		1922-23	4,531	1,401	3,560	3·23
26	Gangawali	1923-24	2,474	500	2,019	4·95
		1922-23	2,231	560	1,779	3·98
27	Tadri	1923-24	6,845	1,561	5,510	4·39
		1922-23	3,654	914	3,018	4·
28	Kumta	1923-24	6,146	1,235 17*a*	4,914	4·98
		1922-23	3,745	788	3,070	4·75
29	Mallukarwa	1923-24	13,037	2,524 30*a*	10,440	5·16
		1922-23	6,455	1,243 19*a*	5,212	5·19
30	Manki	1923-24	6,965	1,252	5,786	5·56
		1922-23	2,592	432	2,060	6·
31	Murdeshwar	1923-24	5,459	970 189*a*	4,515	5·63
		1922-23	1,874	406	1,500	4·61
32	Bhatkal	1923-24	2,930	586	2,117	5·
		1922-23	3,150	742	2,471	4·24
	Total, for Kánara District.	1923-24	1,11,905	27,948 320*a*	90,916	4·
		1922-23	75,676	19,300 29*a*	60,246	3·92
	Grand Total	1923-24	2,80,909	82,396 1,160*a*	2,17,481	3·41
		1922-23	2,31,938	69,983 420*a*	1,77,687	3·31

(*a*) Salt issued for

J—continued.

Expenditure including cost of construction, removal, etc., of Yards.	Receipts.					Remarks.
	Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.	
Rs.	Rs.	Rs.	Mds.	Rs.	Rs.	
3,200	1,996	10	1,733	1,408	3,414	
	30*a*				30*a*	
3,555	1,509	13	2,219	1,942	3,464	
	10*a*				10*a*	
5,465	4,989	20	3,219	2,616	7,625	
	8*a*				8*a*	
4,795	4,275	13	2,257	1,975	6,263	
	3*a*				3*a*	
1,137	572	7	900	731	1,310	
	20*a*				20*a*	
1,523	1,435	10	995	871	2,316	
1,888	719	.....	1,370	1,113	1,832	
	5*a*				5*a*	
1,359	767	.....	1,092	955	1,723	
3,315	2,896	.....	1,084	881	3,777	
2,751	1,537	.....	1,646	1,440	2,977	
2,345	3,891	.....	133	108	3,999	
1,657	1,625	.....	740	647	2,272	
1,867	1,468	.....	1,597	1,298	2,766	
	7*a*				7*a*	
1,462	1,189	.....	625	547	1,736	
1,033	441	.....	781	635	1,076	
1,165	545	.....	687	601	1,146	
1,119	1,339	2	272	222	1,563	
845	798	7	185	162	967	
2,425	1,099	17	1,509	1,226	2,342	
	15*a*				15*a*	
1,933	679	11	846	740	1,430	
2,926	2,163	18	1,526	1,240	3,421	
	25*a*				25*a*	
3,099	1,041	8	2,488	2,173	3,217	
	23*a*				23*a*	
2,025	1,120	1	1,412	1,148	2,269	
1,529	377	.....	1,655	1,449	1,826	
1,497	829	10	877	713	1,552	
	158*a*				158*a*	
1,296	336	.....	1,051	920	1,256	
2,027	507	9	1,891	1,536	2,052	
2,030	644	.....	1,880	1,645	2,289	
32,269	24,029	94	18,304	14,675	38,998	
	268*a*				268*a*	
28,999	16,757	57	18,361	16,067	32,881	
	36*a*				36*a*	
1,00,678	71,437	361	54,566	35,063	1,06,861	
	268*a*				268*a*	
90,882	59,690	532	51,312	35,159	95,381	
	36*a*				36*a*	

agricultural purposes.

G. L. MacGREGOR,
Collector of Salt Revenue.

APPENDIX K.

Statement showing details of Cases of Salt smuggling disposed of by the Salt Department during the year 1923-24.

Divisions.	Salt.											
	Nature of offence.											
	Theft from Salt works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	...	...	...	.....	23	25 2 30	...	.....	...	.....	23	25 2 30
Damaun Frontier	...	...	1	0 20 0	...	...	...	.....	...	.....	1	0 20 0
Total, N. D. and Damaun ...	...	...	1	0 20 0	23	25 2 30	...	.....	...	.....	24	25 22 30
Southern Division	16	22 6 20	...	.....	20	1 26 69	...	.....	50	2,627 21 20	86	2,651 14 29
Goa Territory	...	...	24	44 14 0	...	...	...	.....	...	.....	24	44 14 0
Total, S. D. and Goa ...	16	22 6 20	24	44 14 0	20	1 26 69	...	.....	50	2,627 21 20	110	2,695 28 29
Total ...	16	22 6 20	25	44 34 0	43	26 29 19	...	.....	50	2,627 21 20	134	2,721 10 59

APPENDIX K—*continued.*

SALT—*continued.*

Divisions.	Mode of Smuggling.											
	By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		.....		.....		Mds. s. t.
Northern Division	23	25 2 30	...	...	...	...	...	.....	...	.....	23	25 2 30
Damaun Frontier	1	0 20 0	...	...	...	...	...	.....	...	.....	1	0 20 0
Total, N. D. and Damaun ...	24	25 22 30	...	...	...	...	...	.....	...	...	24	25 22 30
Southern Division	32	17 23 60	...	...	2	8 22 40	2	864 9 48	50	1,760 38 41	86	2,651 14 29
Goa Territory	23	44 9 0	...	...	...	...	1	0 5 0	...	.. ...	24	44 14 0
Total, S. D. and Goa ...	55	60 32 60	...	...	2	8 22 40	3	864 14 48	50	1,760 38 41	110	2,695 28 29
Total ...	79	87 15 10	...	...	2	8 22 40	3	864 14 48	50	1,760 38 41	134	2,721 10 59

SALT—*concluded.*

Divisions.	How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real Value of confiscated Property.	Rewards granted, if any.
	Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
						Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division	23	...	23	23	...	100	.....	...	.....	.....	110 0 0	.....	55 0 0
Damaun Frontier	1	...	1	1	...	100	1 10 0	...	0 1 0	0 1 0	10 0 0	1 10 0	5 0 0
Total, N. D. and Damaun ...	24	...	24	24	...	100	1 10 0	...	0 1 0	0 1 0	120 0 0	1 10 0	60 0 0
Southern Division	89	4	85	84	1	99	7,222 0 10	70 0 0	44 8 6	114 8 6	625 0 0	7,204 6 10	300 4 0
Goa Territory	26	...	26	26	...	100	177 5 7	...	168 3 4	168 3 4	130 12 0	177 5 7	112 4 0
Total, S. D. and Goa ...	115	4	111	110	1	99	7,399 6 5	70 0 0	212 11 10	282 11 10	755 12 0	7,381 12 5	412 8 0
Total ...	139	4	135	134	1	99	7,401 0 5	70 0 0	212 12 10	282 12 10	875 12 0	7,383 6 5	472 8 0

G. L. MACGREGOR,
Collector of Salt Revenue.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Report on the administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the year 1923-24.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.-71.

Bombay Castle, 6th October 1924.

Endorsement by the Collector of Salt Revenue, Bombay, No. 46—9 dated 2nd August 1924—Submitting the report on the administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the year 1923-24.

RESOLUTION.—The year for which the Collector of Salt Revenue, Bombay, has submitted this Administration Report was marked by great changes. The Salt Department was separated from the Excise Department and placed under the Collector of Salt Revenue with effect from 1st March 1924, thus reverting to the system which existed previously to the amalgamation of 1917. The deamalgamation of the Salt and Excise Departments is a preliminary step to the complete severance of the former from the Local Government and the assumption by the Government of India of full control over the Salt Department in the Presidency proper.

2. The duty on salt was doubled by the Government of India with effect from March 1st, 1923, and again finally reduced to the original figure with effect from March 1st, 1924. The doubling of the duty for 12 months had a great effect upon the trade as was inevitable. Both the increase and subsequent reduction were anticipated by the large wholesale dealers with the result that removal of salt from the various depôts was stimulated before the former and after the latter took effect and correspondingly depressed for the 12 months during which the higher duty was in force. The effect upon consumption cannot be deduced from the figures showing the quantity removed from the depôts, as has been pointed out by the Collector. The statistics of consumption are not available. The effect of the rise in duty upon the consumption cannot be estimated without information as to the stocks lying in the hands of wholesale and retail dealers at the commencement and close of the year.

3. The general result of the rise in the duty during the year was an increase in the receipts, gross and net, accompanied by a fall in the quantity of salt removed. The increase in the gross receipts was Rs. 70,30,035 while the net increase was no less than Rs. 1,00,34,393. The difference between the two figures is chiefly due to a heavy fall in the amount of refunds and a slight fall in

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expenditure. It is satisfactory that the percentage charges on the gross receipts have fallen once more to a normal figure.

4. The Department is suffering and must for some time continue to suffer from the effects of over-production in previous years and the large stocks which remain undisposed of will render it necessary still further to restrict an output which has already been considerably reduced. The number of pans at the Pritchard Salt Works has been reduced by 33 per cent. while the manufacture of sea salt has been suspended at Chharvada and restricted at Dharasna. This restriction of output is due to the over-stocked condition of the market.

5. The diminution in removals of magnesium chloride from Kharaghoda which was noted in the last year's report has continued during 1923-24. The amount has fallen to less than half of that for the previous year.

6. The Governor in Council has pleasure in recording his appreciation of the good work done by the Department throughout the year.

By order of the Governor in Council,

H. K. KIRPALANI,
Deputy Secretary to Government.

To

The Commissioner in Sind,
The Collector of Salt Revenue, Bombay,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Commissioner, Bombay Suburban Division,
The Collector of Bombay,
The Collector of Customs, Bombay,
All Collectors in the Presidency proper,
The Superintendent of Salt and Excise in Sind,
The Director of Agriculture,
The Private Secretary to His Excellency the Governor,
The Director of Information,
The Compiler, General Administration Report,
The Accountant General,
The Oriental Translator to Government,
The Political Department,
The Non-official Members of the Council of State representing the Bombay Presidency,
The Non-official Members of the Legislative Assembly representing the Bombay Presidency,
The Non-official Members of the Legislative Council,
The Editors' Tables,
The Government of India,
The High Commissioner for India.